



IFW

MAD-C412
DWM

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of)
Masahiro KOBAYASHI et al.)
Serial No. 10/821,910) Examiner: Dang Le
Filed: April 12, 2004) Group Art Unit: 2834
For: VARIABLE RELUCTANCE RESOLVER) November 8, 2004

AMENDMENT AND RESPONSE TO OFFICE ACTION OF AUGUST 6, 2004

Commissioner of Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the office action of August 6, 2004, please make the following
amendments in the above-identified application.